

**REPORT OF THE AUDIT OF THE
CLARK COUNTY
SHERIFF**

**For The Year Ended
December 31, 2004**



**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS
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EXECUTIVE SUMMARY
AUDIT EXAMINATION OF THE
CLARK COUNTY SHERIFF

For The Year Ended
December 31, 2004

The Auditor of Public Accounts has completed the Clark County Sheriff's audit for the year ended December 31, 2004. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees increased by \$69,076 from the prior year, resulting in excess fees of \$69,076 as of December 31, 2004. Revenues increased by \$6,682 from the prior year and allowable expenditures decreased by \$74,706.

Report Comments:

- The Sheriff Should Expend Fee Account Monies For Allowable Purposes Only
- The Sheriff's Quarterly Financial Reports Should Be Submitted In A Timely Manner And Contain All Required Information
- The Sheriff's Office Lacks Adequate Segregation Of Duties

Deposits:

The Sheriff's deposits were insured and collateralized by bank securities or bonds.

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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable John W. Myers, Clark County Judge/Executive
Honorable Ray E. Caudill, Clark County Sheriff
Members of the Clark County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the County Sheriff of Clark County, Kentucky, for the year ended December 31, 2004. This financial statement is the responsibility of the County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the County Sheriff for the year ended December 31, 2004, in conformity with the regulatory basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated July 15, 2005, on our consideration of the County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable John W. Myers, County Judge/Executive
Honorable Ray E. Caudill, Clark County Sheriff
Members of the Clark County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- The Sheriff Should Expend Fee Account Monies For Allowable Purposes Only
- The Sheriff's Quarterly Financial Reports Should Be Submitted In A Timely Manner And Contain All Required Information
- The Sheriff's Office Lacks Adequate Segregation Of Duties

This report is intended solely for the information and use of the County Sheriff and Fiscal Court of Clark County, Kentucky and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

Audit fieldwork completed -
July 15, 2005

CLARK COUNTY
RAY E. CAUDILL, COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2004

Revenues

Federal Grants	\$	5,556	
State - Kentucky Law Enforcement Foundation Program Fund			39,255
State Fees For Services:			
Finance and Administration Cabinet	\$	66,815	
Cabinet For Human Resources		1,790	68,605
Circuit Court Clerk:			
Sheriff Security Service	\$	58,568	
Fines and Fees Collected		13,855	72,423
Fiscal Court			84,037
County Clerk - Delinquent Taxes			2,386
Commission On Taxes Collected			434,907
Fees Collected For Services:			
Auto Inspections	\$	10,155	
Accident and Police Reports		458	
Serving Papers		28,825	
Carrying Concealed Deadly Weapons Permits		10,975	50,413
Other:			
Fiscal Court Filing Fees	\$	13,990	
10% Add-On Fees		51,955	
Advertising Fees		2,821	
Insurance Proceeds		21,554	
Transporting Prisoners		454	
Miscellaneous		6,157	96,931
Interest Earned			5,674

The accompanying notes are an integral part of the financial statement.

CLARK COUNTY
 RAY E. CAUDILL, COUNTY SHERIFF
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2004
 (Continued)

Revenues (Continued)

Borrowed Money:

State Advancement	\$	160,000	
Bank Note		<u>99,036</u>	<u>\$ 259,036</u>

Total Revenues			<u>\$ 1,119,223</u>
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Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services-

Deputies' Salaries	\$	490,683
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Employee Benefits-

Employer's Share Social Security		39,707
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Employer's Share Retirement		6,030
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Contracted Services-

Advertising		860
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Materials and Supplies-

Law Enforcement Equipment		16,751
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Office Materials and Supplies		7,339
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Uniforms		888
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Auto Expense-

Gasoline		43,115
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Maintenance and Repairs		40,623
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Other Charges-

Conventions and Travel		536
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Dues		1,426
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Postage		12,292
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Bond		657
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Carrying Concealed Deadly Weapons Permits		4,445
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Fiscal Court Filing Fees		13,990
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Miscellaneous		7,280
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The accompanying notes are an integral part of the financial statement.

CLARK COUNTY
RAY E. CAUDILL, COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2004
(Continued)

Expenditures (Continued)

Operating Expenditures and Capital Outlay: (Continued)

Capital Outlay-

Office Equipment	\$	3,144	
Vehicles - Lease Agreements		26,935	
Vehicles Purchased		<u>4,500</u>	\$ 721,201

Debt Service:

State Advancement	\$	160,000	
Bank Note - Principal		99,036	
Bank Note - Interest		1,562	
Prior Year Bank Note - Principal		12,762	
Current Interest Attributed to Prior Year Bank Note		511	
Late Charges		<u>36</u>	<u>273,907</u>

Total Expenditures \$ 995,108

Less: Disallowed Expenditures

Prior Year Bank Note - Principal	\$	(12,762)	
Current Interest Attributed to Prior Year Bank Note		(511)	
Prior Year Lease Payment (Copier)		(233)	
VISA Transactions		(560)	
Late Fees and Penalties		<u>(487)</u>	<u>(14,553)</u>

Total Allowable Expenditures \$ 980,555

Net Revenues \$ 138,668

Less: Statutory Maximum 69,592

Excess Fees Due County for 2004 \$ 69,076

Payments to Fiscal Court - June 7, 2005	\$	40,835	
July 15, 2005		<u>28,241</u>	<u>\$ 69,076</u>

Balance Due Fiscal Court at Completion of Audit \$ 0

The accompanying notes are an integral part of the financial statement.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2004

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

Kentucky Revised Statute (KRS) 64.820 directs the fiscal court to collect any amount, including excess fees, due from the County Sheriff as determined by the audit. KRS 134.310 requires the County Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2004 services
- Reimbursements for 2004 activities
- Tax commissions due from December 2004 tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2004

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2004
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems.

This is a multiple-employer public retirement system that covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.34 percent for the first six months of the year and 8.48 percent for the last six months of the year. Hazardous covered employees are required to contribute 8.0 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.51 percent for the first six months of the year and 22.08 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, and (c) an official record of the depository institution. These requirements were met, and as of December 31, 2004, the Sheriff's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the Sheriff's agent in the Sheriff's name, or provided surety bond which named the Sheriff as beneficiary/obligee on the bond.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2004
(Continued)

Note 4. Leases

A. Copier

The Clark County Sheriff's office is committed to a lease agreement with Kyocera Mita America, Inc. for a Km-3530 Digital copier. The agreement requires a monthly payment of \$218 for 48 months to be completed in November 2005. In addition to the \$218 monthly payment, the agreement calls for an additional \$15 payment for insurance on the copier. The Sheriff made a total of thirteen payments from the 2004 fee account; seven of the payments made included an additional \$22 late fee (total late fees paid - \$154) and one of the payments made from the 2004 fee account was for the amount due in December 2003. The total balance of the agreement was \$2,180 as of December 31, 2004.

B. Automobiles

1) The Clark County Sheriff's office is committed to a lease agreement with Huntington LT (an affiliate of Huntington National Bank), for a 2003 Dodge Ram 1500 SLT Quad Cab Pick-Up Truck. The agreement requires a monthly payment of \$554 for 36 months to be completed in January 2006. The Sheriff made a total of twelve payments from the 2004 fee account; a total of \$165 in late fees was included with these payments. The total balance of the agreement was \$6,659 as of December 31, 2004.

2) The Clark County Sheriff's office is committed to a lease agreement with Leasing One Corporation, for two 2003 Ford Crown Victoria Police Cruisers. The agreement requires an annual payment of \$18,633 for three years to be completed in November 2005. The Sheriff made the annual payment in December 2004. The total balance of the agreement was \$18,633 as of December 31, 2004.

C. Radar Units

The Clark County Sheriff's office is committed to a lease agreement with Applied Concepts, Incorporated, for four Stalker radar units and all necessary associated equipment. The agreement requires a monthly payment of \$278 for 36 months to be completed in June 2006. The Sheriff made a total of seven payments from the 2004 fee account. The total balance of the agreement was \$6,121 as of December 31, 2004.

D. Laptop Computer

The Clark County Sheriff's office is committed to a lease agreement with Fleet Capital Leasing, for a Gateway 400L laptop computer. The agreement requires a monthly payment of \$74 for 36 months to be completed in April 2006. The Sheriff made a total of twelve payments from the 2004 fee account; a total of \$63 in late fees was included with these payments. The total balance of the agreement was \$1,349 as of December 31, 2004.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2004
(Continued)

Note 5. Special Accounts

A. Special Investigation Account

The Clark County Sheriff's Special Investigation Account had a balance of \$8,101 on January 1, 2004. Receipts during the year were \$160 in forfeitures and \$31 interest earned. \$20 was expended from this account during the year. The balance of this account as of December 31, 2004, was \$8,272.

B. DARE Account

The Clark County Sheriff's DARE Account had a balance of \$4,911 on January 1, 2004. Receipts during the year were \$350 in donations and \$21 interest earned. \$3,033 was expended for DARE related items during the year. The balance of this account as of December 31, 2004, was \$2,249.

C. Sheriff's Interdiction Account

The Clark County Sheriff's Interdiction Account had a balance of \$8,572 on January 1, 2004. Receipts during the year were \$30,261 in forfeited funds and \$89 interest earned. \$25,065 was expended for law enforcement equipment and supplies during the year. The balance of this account as of December 31, 2004, was \$13,857.

D. Equipment Grant Account

The Clark County Sheriff's Equipment Grant Account had a balance of \$5,557 on January 1, 2004. This grant is to purchase two radar units and three preliminary breath tests. \$1 interest earned was received during the year and \$5,558 was expended. The balance in this account at December 31, 2004, was \$0.

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COMMENTS AND RECOMMENDATIONS

CLARK COUNTY
RAY E. CAUDILL, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2004

STATE LAWS AND REGULATIONS:

The Sheriff Should Expend Fee Account Monies For Allowable Purposes Only

During our audit of the Sheriff's fee account for 2004, we conducted extensive testing of the Sheriff's expenditures. As a result of our test procedures we have identified a total of \$14,553 in expenditures that are not considered allowable. Technical Audit Bulletin 93-001, Section 3 enumerates thirteen categories of expenditures that are not allowable. Additionally, KRS 64.850 prohibits fee officials from expending "public funds for any purpose other than that for which they were received..."

Our testing procedures indicate the Sheriff made expenditures specifically identified in Technical Audit Bulletin 93-001. The Sheriff also expended funds from the 2004 fee account for expenses incurred during 2003. The following schedule provides a breakdown of the 2004 expenditures that are not considered allowable:

Prior Year Expenses (Paid from 2004 account):

Lease Payment (Copier)	\$ 233
Debt Service -	
Principal	12,762
Interest	511

Current Year Expenditures:

Late Fees and Penalties	487
VISA Transactions*	<u>560</u>

Total Disallowed Expenditures \$14,553

* Disallowed VISA transactions include Finance Charges (\$81), Late Fees (\$29), Undocumented Expenditures (insufficient or no supporting documentation - \$418), Personal Expenditures (\$12), and Expenditures In Excess Of County Travel Policy Limitations (\$20).

We recommend the Sheriff expend fee account monies in accordance with the provisions of KRS 64.850. Specifically, revenues collected during a given calendar year should be used for expenses incurred during the same calendar year. Additionally, we recommend the Sheriff maintain proper and accurate documentation for all expenditures, avoid expenditures for personal items, limit travel expenses to the amounts established by the county, and make all payments in a timely manner in order to avoid finance charges and late fees. We recommend the Sheriff deposit personal funds in the amount of \$1,558 and transfer \$12,995 from the 2003 fee account in order to reimburse the 2004 fee account for these disallowed expenditures.

Sheriff's Response:

Will deposit the sum of \$1,558 and transfer \$12,995 from 2003.

CLARK COUNTY
RAY E. CAUDILL, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2004
(Continued)

The Sheriff's Quarterly Financial Reports Should Be Submitted In A Timely Manner And Contain All Required Information

The Sheriff submitted all Quarterly Financial Reports for 2004 to the Governor's Office for Local Development (GOLD) on March 4, 2005. GOLD requires quarterly financial reports to be submitted to their office "by the 30th day following the close of each quarter." Additionally, quarterly financial reports are required to have four sections identified as follows; (1) a summary and reconciliation section for all accounts of the office; (2) a section reflecting receipts by source and amount; (3) a section reflecting expenditures by payee and amount; and (4) a section in which all debt of the office is reflected. The Sheriff's December 31, 2004 Quarterly Financial Report reflected two lease agreements for vehicles and two short term borrowing agreements. Procedures conducted during the audit indicate the Sheriff's office is committed to three additional lease agreements that were not included on his December 31, 2004 Quarterly Financial Report. We recommend the Sheriff include all liabilities of the Sheriff's office when preparing quarterly financial reports and that these reports be submitted to GOLD in a timely manner as required.

Sheriff's Response:

This office is submitting quarterly reports in a timely manner.

INTERNAL CONTROL - REPORTABLE CONDITION & MATERIAL WEAKNESS:

The Sheriff's Office Lacks Adequate Segregation Of Duties

The Sheriff's office has a lack of segregation of duties. Due to the entity's diversity of official operations, small size and budget restrictions the official has limited options for establishing an adequate segregation of duties. We recommend that the following compensating controls be implemented to offset this internal control weakness:

- The Sheriff should periodically compare a daily bank deposit to the daily checkout sheet and then compare the daily checkout sheet to the receipts ledger. Any differences should be reconciled. He should document this by initialing the bank deposit, daily checkout sheet, and receipts ledger.
- The Sheriff should compare the quarterly financial report to receipts and disbursements ledgers for accuracy. The Sheriff should also compare the salaries listed on the quarterly report to the individual earning records. Any differences should be reconciled. The Sheriff should document this by initialing the quarterly financial report.
- The Sheriff should compare invoices to payments. The Sheriff should document this by initialing the invoices.
- The Sheriff should compare the bank reconciliation to the balance in the checkbook. Any differences should be reconciled. The Sheriff should document this by initialing the bank reconciliation and the balance in the checkbook.
- The Sheriff should require two signatures on all checks, with one being the Sheriff's.

Sheriff's Response:

Implemented some of these compensating controls.

CLARK COUNTY
RAY E. CAUDILL, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2004
(Continued)

PRIOR YEAR:

The Sheriff Should Eliminate The Deficit In His Fee Account

The Sheriff eliminated the deficit in his 2003 fee account and no deficit was discovered in his 2004 fee account.

The Sheriff Should Expend Fee Account Monies For Allowable Purposes Only

This condition was not corrected and is repeated in the current year audit.

The Sheriff Should Deposit All Funds Received On A Daily Basis

This condition was corrected and is not repeated in the current year audit.

The Sheriff's Quarterly Financial Report Should Be Prepared In The Required Format And Submitted In A Timely Manner

This condition was not corrected and is repeated in the current year audit.

The Sheriff's Office Lacks Adequate Segregation Of Duties

This condition was not corrected and is repeated in the current year audit.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable John W. Myers, Clark County Judge/Executive
Honorable Ray E. Caudill, Clark County Sheriff
Members of the Clark County Fiscal Court

Report On Internal Control Over Financial Reporting
And On Compliance And Other Matters Based On An Audit Of The
Financial Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Clark County Sheriff for the year ended December 31, 2004, and have issued our report thereon dated July 15, 2005. The County Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clark County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying comments and recommendations.

- The Sheriff's Office Lacks Adequate Segregation Of Duties

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.



Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Clark County Sheriff's financial statement for the year ended December 31, 2004, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations.

- The Sheriff Should Expend Fee Account Monies For Allowable Purposes Only
- The Sheriff's Quarterly Financial Reports Should Be Submitted In A Timely Manner And Contain All Required Information

This report is intended solely for the information and use of management and the Kentucky Governor's Office for Local Development and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a stylized, flowing script.

Crit Luallen
Auditor of Public Accounts

Audit fieldwork completed -
July 15, 2005

